Supreme Court, U.S.
FILED

No. _____

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In The

Supreme Court of the United States

IN RE: LANAS EVANS TROXLER

On Petition For Writ Of Mandamus From The United States District Court For The Northern District Of Texas Dallas Division

PETITION FOR WRIT OF MANDAMUS

LANAS EVANS TROXLER
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QUESTION PRESENTED FOR REVIEW

Can a Citizen of the United States of America *who has filed tax returns* as required, be charged with a crime if the taxpayer has received a tax assessment record that has been certified by an Officer of the Internal Revenue Service to owe NO TAX and not been assessed with a deficiency?

PARTIES TO THE PROCEEDING

The Parties to the proceeding are:

LANAS EVANS TROXLER, an individual, on behalf of himself;

THE UNITED STATES OF AMERICA

TABLE OF CONTENTS

	Page
QUESTION PRESENTED FOR REVIEW	i
PARTIES TO THE PROCEEDING	ii
TABLE OF CONTENTS	iii
TABLE OF AUTHORITIES	iv
CITATIONS OF REPORTS OF OPINIONS ENTERED IN THE CASE	1
JURISDICTION	1
CONSTITUTIONAL PROVISION INVOLVED IN THE CASE	2
STATEMENT OF THE FACTS	2
STATEMENT OF THE ISSUES	3
STATEMENT OF RELIEF SOUGHT BY PETITIONER	4
REASONS WHY THE WRIT SHOULD ISSUE	4
CONCLUSION	9
APPENDICES	App. 1

TABLE OF AUTHORITIES

Page

CASES

Lawn v. United States, 355 U.S. 339, 78 S.Ct. 311, 2 L.Ed.2d 321 (1958) 7

Sansone v. United States, 380 U.S. 343, 85 S.Ct. 1004, 13 L.Ed.2d 882 (1965) 7

United States v. Bowers, 920 F.2d 220 (4th Cir. 1990) 8

United States v. Citron, 783 F.2d 307 (2nd Cir. 1986) 7

U.S. v. Helmsley, 941 F.2d 71 (2nd Cir. 1991) 7

United States v. Koskerides, 877 F.2d 1129 (2nd Cir. 1989) 7

STATUTES

28 U.S.C. § 1651(a) 1

RULES

U.S. Supreme Court Rule 20 1

CONSTITUTION

Constitution of the United States of America, Amendment V, Due Process and Equal Protection Clause 2, 3

CITATIONS OF REPORTS OF OPINIONS ENTERED IN THE CASE

IRS Forms 4340 with $00.00 (Zero) Tax Balance due by TROXLER and Others – Appendix J

Second Motion to Dismiss Under Accardi Doctrine – Appendix D

Appeal Denied on Accardi Doctrine – Appendix B

Motion to Dismiss Due to Lack of Deficiency – Appendix E

Judge Kinkeade's Denial due to "Devoid of Merit" – Appendix A

Motion for Reconsideration of 12-15-06 – Appendix F

Judge Kinkeade's 2nd Denial of Motion for Reconsideration – Appendix C

Government's Response to 01-04-07 Motion for Reconsideration – Appendix G

Certificates of Assessments Table – Appendix I

Government's Motion in Limine – Appendix H

JURISDICTION

This Honorable Court has jurisdiction to issue extraordinary writs under 28 U.S.C. § 1651(a) and U.S. Supreme Court Rule 20, (especially) "except in certain narrowly defined circumstances" where extreme violations have occurred.

CONSTITUTIONAL PROVISION INVOLVED IN THE CASE

Constitution of the United States of America, Amendment V, Due Process and Equal Protection Clause

STATEMENT OF THE FACTS

The Petitioner was indicted by a Federal Grand Jury concerning seventeen (17) counts of various alleged Internal Revenue Law violations, same of which were filed on October 12, 2005 by the U.S. Attorney. Two (2) previous Grand Juries no billed.

Later, the U.S. Attorney furnished Petitioner the documents that the government was going to present as evidence during the upcoming trial.

Upon review of the government's evidence, the Petitioner found several copies of IRS Form 4340 concerning several tax years of the Petitioner, his companies and organizations along with his member associates in a private legal association. This finding is evidence that Petitioner Troxler filed the appropriate tax returns and is and has always been a tax filer.

All of the income tax balances due and owing on the Form 4340 were zero ($00.00) or a refund was due to the taxpayer.

The Petitioner filed a Motion to Dismiss Due to Lack of Deficiency on December 15, 2006 with the Honorable United States District Court. The District Court denied the Motion on December 22, 2006. The Petitioner then filed his Defendant's Motion for Reconsideration on

January 4, 2007. The government filed its Government's Response to Defendant's January 4, 2007 Motion for Reconsideration with the District Court on January 8, 2007. The District Court denied Troxler's Motion for Reconsideration on January 9, 2007. The government filed its Government's Motion in Limine on January 16, 2007 to prevent the jury from certain evidence – this documentary evidence being the Form 4340s which is the subject matter of this Petition. This same evidence is the form and substance of the whole case. See Appendix H, App. 20. A Petition for Writ of Mandamus was not filed with the Fifth Circuit Court of Appeals because they warned that the Petitioner-Defendant Troxler would be sanctioned if another Petition for Writ of Mandamus was filed in the Fifth Circuit Court. Therefore, this Petition for Writ of Mandamus is being filed with the United States Supreme Court.

STATEMENT OF THE ISSUES

1. Whether the Honorable District Court erred when it refused to dismiss Petitioner's case where there is no income tax deficiency.

2. Whether Petitioner's rights under the Fifth Amendment due process of law and equal protection of the law have been violated and whether relief needs to be granted.

STATEMENT OF RELIEF SOUGHT BY PETITIONER

By this Petition for Writ of Mandamus, *Petitioner seeks an order from this Honorable Court directing the Honorable District Court to dismiss the case and Grand Jury Indictment against the Petitioner for lack of an income tax deficiency.*

REASONS WHY THE WRIT SHOULD ISSUE

The law and supportive court decisions show that the said *Honorable District Court did not have jurisdiction or authority* to continue the criminal case against the Petitioner when no income tax deficiency exists.

This Honorable Supreme Court has already ruled in several cases that where there is no income tax deficiency, there cannot exist a criminal tax offense. These same cases support the reason for this extreme extraordinary Petition for Writ of Mandamus. In this case, there is unwarranted judicial action. The Petitioner is entitled to a speedy resolution of the charges against him. This Petition has the effect of a total dismissal. Irreparable injury has already occurred and will continue. This case represents more than a defect in a grand jury indictment; it violates a fundamental principle of criminal tax law. Adequate relief cannot be obtained in any other form or from any other court.

The official legal opinion of the Department of Treasury through the Internal Revenue Service is that there is no income tax deficiencies as shown by the certification of no tax due on their Form 4340. (See Appendix J.) The legal necessity of the Form 4340 to establish an income tax

deficiency was carefully outlined in Petitioner's Second Motion to Dismiss Under the Accardi Doctrine. (See Appendix D.) The District Court denied said Second Motion to Dismiss and the Petition for Writ of Mandamus appeal was also denied by the Fifth Circuit Court of Appeals. (See Appendix B.)

The Petitioner then filed Defendant's Motion to Dismiss Due to Lack of Deficiency (see Appendix E) which gave the following arguments, to wit:

The elementary principle of criminal federal income taxation is that a person *cannot* be criminally charged with evading federal income taxes without a tax deficiency. This principle has been stated and upheld by numerous U.S. Supreme Court and Federal Appellate Court cases. The Petitioner-Defendant has not been able to find any case law to the contrary. Yet, in this instant case, Petitioner-Defendant Lanas E. Troxler has been criminally charged with various tax evasion counts without any real or valid tax deficiencies concerning federal income taxes owed to the Internal Revenue Service.

It has been absolutely legally determined that there are *no* federal income tax deficiencies concerning Petitioner-Defendant Lanas E. Troxler for tax years 1996 thru 2004 because of numerous undisputed facts which are as follows concerning said tax years in the federal indictment before his illegal arrest.

1.) Petitioner-Defendant has filed the appropriate tax returns and is and has *always been a tax filer*.

2.) Petitioner-Defendant Troxler has never been notified by the IRS that they needed to even conduct an IRS audit.

3.) Petitioner-Defendant Troxler has never been audited or summoned by the IRS.

4.) Petitioner-Defendant Troxler has never received a Ninety (90) Day Notice of Deficiency from the IRS. Therefore, he has never received the opportunity to address any tax deficiency in Tax Court.

5.) Petitioner-Defendant Troxler has never received a Sixty (60) Day Demand Letter from the IRS.

6.) Petitioner-Defendant Troxler has never received any tax bill from the IRS.

7.) Petitioner-Defendant Troxler has never received notice of any IRS levy or lien from the IRS.

8.) Petitioner-Defendant Troxler has never received any other known communication from the IRS.

9.) Petitioner-Defendant Troxler has received from the prosecuting U.S. Attorney's Office several 4340 forms for said tax years for himself and other business entities along with 4340 forms for other persons listed in the indictment showing a balance due of $00.00 or zero which was certified as being true and correct by a designated IRS official with delegated authority.

According to even the federal civil tax law, there could *not* be any violations of civil tax law concerning the above facts. Yet, Petitioner-Defendant Troxler has been criminally charged in a criminal indictment alleging evasion of federal income tax concerning himself and other persons. There is no need to go to trial since the only official evidence the government can introduce at trial to prove a federal income tax deficiency are the forms, 4340. Again, the 4340 forms to be introduced by the government show an income tax deficiency or balance due of $00.00 or zero.

Therefore, any civil or criminal charges against Petitioner-Defendant Troxler would be bogus, erroneous and illegal considering again the elementary principle that a person *cannot* be criminally charged with evading federal income taxes without a tax deficiency.

There may be situations where there is a tax deficiency without an official IRS assessment, e.g., non-filing of tax returns, which is not the case here. But, *there could never be a tax deficiency where the official IRS assessment is $00.00 or zero.* This is the exact situation in the Troxler case. The official IRS assessment is zero, which means that there are no tax deficiencies concerning Petitioner-Defendant Troxler.

The tax principle and law is clear. The government must prove beyond a reasonable doubt of the existence of a tax deficiency to establish tax evasion. *Sansone v. United States*, 380 U.S. 343 at 351, 85 S.Ct. 1004 at 1010, 13 L.Ed.2d 882 (1965); *Lawn v. United States*, 355 U.S. 339 at 361, 78 S.Ct. 311 at 323, 2 L.Ed.2d 321 (1958); *United States v. Koskerides*, 877 F.2d 1129 at 1137 (2nd Cir. 1989); *United States v. Citron*, 783 F.2d 307 at 312 (2nd Cir. 1986); *U.S. v. Helmsley*, 941 F.2d 71 (2nd Cir. 1991).

If there has not been proof beyond a reasonable doubt of a deficiency, there cannot be proof of tax evasion. *Sansone v. United States*, supra; *Lawn v. United States*, supra; *United States v. Koskerides*, supra; *U.S. v. Helmsley*, supra.

There also must be showing that the deficiency was substantial. *United States v. Koskerides*, supra; *United States v. Citron*, supra; *U.S. v. Helmsley*, supra.

The government has *not shown or could they ever show* a substantial or even minimal tax deficiency at any time in the future concerning Petitioner-Defendant Lanas Evans Troxler. The Petitioner-Defendant and this Honorable Court have already been disclosed the proof that any amount of tax deficiency could never be shown to anyone. All of the tax years, parties and entities are certified to have a $00.00 or zero balance due and owing on the IRS Form 4340. This means that there are *no* tax deficiencies and *no* criminal tax offenses listed in the Troxler indictment that could have been committed.

The District Court denied the Motion to Dismiss Due to Lack of Deficiency. (See Appendix A. The District Court Order referred to the motion as being "devoid of merit." The Petitioner realized that the actual Form 4340s were not filed with the Motion; therefore, in an effort to correct the deficiency, filed a Motion for Reconsideration (see Appendix F) with the Form 4340s attached. The District Court denied Petitioner's Motion for Reconsideration (see Appendix C) after considering the Government's Response to Motion for Reconsideration (see Appendix G). The District Court must have been misled by the Response.

The government's Response attempts to misconstrue the case of *United States v. Bowers*, 920 F.2d 220 at 222 (4th Cir. 1990) by inferring that the IRS is not required to use any "forms" in their income tax assessment, but can merely rely on statute. First, the *United States v. Bowers*, supra, case dealt with a non-filer of income tax returns and the "forms" referred to in the case were in reference to the "forms" that the taxpayer is required to file, *not the government*! The government is required by IRS Code, Regulations and numerous court decisions to execute,

prepare and properly sign and certify certain documents or forms, usually the Form 4340 or legal equivalent at the time of the income tax assessment. (See again Appendix I and J.)

CONCLUSION

The principle of criminal tax law has been established by this Honorable U.S. Supreme Court for over forty (40) years that there is no criminal tax offense of income tax evasion without an income tax deficiency. Again, *in this case, there is no income tax deficiency*. The principle of Stare Decisis applies in this case, and there is no reason not to stand by this precedent and apply it to future cases. The District Court is bound by the Stare Decisis doctrine concerning the decisions of the Court.

THEREFORE, IT IS Prayed that the District Judge be ordered to immediately dismiss this case with prejudice.

Respectfully submitted,

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APPENDICES

Page

Appendix "A" Judge Kinkeade's Denial due to "Devoid of Merit" ..... App. 1

Appendix "B" Appeal Denied on Accardi Doctrine ..... App. 2

Appendix "C" Judge Kinkeade's 2nd Denial of Motion for Reconsideration ..... App. 4

Appendix "D" Second Motion to Dismiss Under Accardi Doctrine ..... App. 5

Appendix "E" Motion to Dismiss Due to Lack of Deficiency ..... App. 12

Appendix "F" Motion for Reconsideration of 12-15-06 ..... App. 16

Appendix "G" Government's Response to 01-04-07 Motion for Reconsideration ..... App. 18

Appendix "H" Government's Motion in Limine ..... App. 20

Appendix "I" Certificates of Assessments Table ..... App. 23

Appendix "J" IRS Forms 4340 with $00.00 (Zero) Tax Balance due by TROXLER and Others ..... App. 24-118

APPENDIX A

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA	)	
VS.	)	CRIMINAL NO.
LANAS EVANS TROXLER (01)	)	3:05-CR-263-K
Defendant.	)	

ORDER

(Filed Dec. 22, 2006)

Before the Court is Defendant Lanas Evans Troxler's Motion to Dismiss Due to Lack of Deficiency, filed on December 15, 2006. The Court has considered the Motion and finds that it is devoid of merit and is therefore ***DENIED***.

SO ORDERED.

Signed December 22nd, 2006.

/s/ Ed Kinkeade
ED KINKEADE
UNITED STATES DISTRICT JUDGE

APPENDIX B

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 06-10385
USDC No. 3:05-CR-00263

IN RE: LANAS EVANS TROXLER,

Petitioner.

Petition for a Writ of Mandamus
to the United States District Court
for the Northern District of Texas

(Filed Jul. 11, 2006)

Before JOLLY, PRADO, and OWEN, Circuit Judges.

PER CURIAM:

Lanas Evans Troxler, a criminal defendant awaiting trial on charges of tax fraud, has filed in this court three pro se petitions for a writ of mandamus. In this petition, Troxler, who is representing himself in the criminal proceedings, argues that the district court erred in failing to dismiss his indictment pursuant to the *Accardi* doctrine.[1]

The mandamus remedy is an extraordinary one, granted only in the clearest and most compelling cases in

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[1] *United States ex rel. Accardi v. Shaughnessy*, 347 U.S. 260, 266-67 (1954).

which a party seeking mandamus shows that no other adequate means exist to attain the requested relief and that the right to the issuance of the writ is "clear and indisputable." *In re Willy,* 831 F.2d 545, 549 (5th Cir. 1987). Mandamus is not a substitute for appeal. *Id.* Particularly in criminal cases, "appellate review should be postponed, except in certain narrowly defined circumstances, until after final judgment has been rendered by the trial court." *Will v. United States,* 389 U.S. 90, 96 (1967).

The efficacy of the district court's ruling on Troxler's motion to dismiss can be examined adequately in an appeal from a final judgment. Mandamus relief is not appropriate.

Although Troxler is proceeding pro se in his mandamus petitions and in district court, that court has appointed standby counsel to assist Troxler. We warn Troxler that, should he again abuse the writ of mandamus by attempting to challenge unappealable interlocutory orders, we will not hesitate to sanction him by imposing monetary sanctions and/or by restricting his access to the courts.

PETITION DENIED; SANCTION WARNING ISSUED.

APPENDIX C

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA	)	
VS.	)	CRIMINAL NO.
LANAS EVANS TROXLER (01)	)	3:05-CR-263-K
Defendant.	)	

ORDER

Before the Court is Defendant Lanas Evans Troxler's Motion for Reconsideration filed on January 4, 2007, and Government's Response thereto filed on Janaury [sic] 8, 2007. The Court has considered the Motion and finds should be and is hereby ***DENIED***.

SO ORDERED.

Signed January 9th, 2007.

/s/ Ed Kindeade
ED KINKEADE
UNITED STATES DISTRICT JUDGE

APPENDIX D

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA	§	
	§	
v.	§	NO. 305-CR-0263K
	§	
LANAS EVANS TROXLER	§	

SECOND MOTION TO DISMISS UNDER ACCARDI DOCTRINE

(Filed Feb. 4, 2006)

NOW COMES Defendant, LANAS EVANS TROXLER, to file this Second Motion to Dismiss under Accardi Doctrine and would show the Court the following, to wit:

The Defendant asks this Honorable Court to dismiss this entire case on the grounds that the Internal Revenue Service and the Department of Justice, hereinafter referred to as "government", failed to follow their own established statutes and doctrine. The Accardi Doctrine states that:

> "*An agency of the government must scrupulously observe rules, regulations, or procedures which it has established. When it fails to do so, its action cannot stand and courts will strike it down.*" *United States ex rel. Accardi v. Shanghnessy,* 347 U.S. 260 (1954) (Emphasis added)

The "government" did not follow its own procedures involving the IRS tax assessment of the Defendant. (a) The government misled/confused the Grand Jury by naming persons, other than defendant, within the Troxler

indictment to confuse/trick the Grand Jury into thinking that Defendant was responsible for taxes due from these other persons. (b) The government had not legally and properly assessed an income tax on Defendant (nor on any of the other persons) named in the indictment. To have a legal income tax assessment, a certified individual or company tax assessment record must be prepared by the "government" on or with a Form 4340, including a Form 2866 – Certificate of Official Record. This was not done.

The legal basis background for the requirement of a Form 4340 and a Form 2866 is as follows:

Section 6201 of the Internal Revenue Code provides the authority for assessment. Until an assessment of tax has been made, the IRS is not entitled to collect a tax administratively. The lien provisions of the Code depend upon the making of a demand for payment, and there cannot be a demand for payment if there is no assessment. See I.R.C. §§ 6303(a) and 6321. The Internal Revenue Service is precluded from administratively collecting a *presumed* tax liability without a valid assessment.

Generally speaking, an assessment is the formal recording of a taxpayer's alleged tax liability. Section 6203 provides that the "*assessment shall be made by recording the liability of the taxpayer in the Office of the Secretary in accordance with rules or regulations prescribed by the Secretary.*" The regulations on Procedure and Administration further provide as follows:

> "*. . . . the assessment shall be made by an officer signing the summary record of assessment. The summary record, through supporting records, shall provide the identification of the taxpayer, the character of the liability assessed, the taxable*

> *period, if applicable, and the amount of the assessment. . . . The date of the assessment is the date the summary record is signed by an assessment officer."* Treas. Reg. 301.6203-1.

Thus, to make a valid assessment, the IRS must record the assessment on a signed summary record of assessment and create a supporting record that includes the four elements referred to in the regulation.

Title 26 U.S.C. § 6203 simply provides that:

> *". . . . . the assessment shall be made by recording the liability of the taxpayer in the Office of the Secretary in accordance with rules or regulations prescribed by the Secretary. Upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of the assessment. The regulations accompanying this statute provide that [the assessment shall be made by an assessment officer signing the summary record of assessment]"*
>
> 26 C.F.R. § 301.6203-1 (2002). *"The regulations provide the summary record of assessment shall include certain information and that upon a taxpayer's request, 'he shall be furnished a copy of the pertinent parts of the assessment which set forth [certain information]."* Id.

The IRS has historically used Form 23C as the "Summary Record of Assessments" or "Assessment Certificate", as explained in the Internal Revenue Service Manual; with the passage of Public Law 105-206 Section 1203, the Service Manual is now law, even though no regulation or statute requires that the "copy of the record of the assessment" mentioned in 26 U.S.C. § 6203 be made on Form 23C. Whether this assessment is made on a Form 23C or

on a Form 4340, or any other "form", the assessment still has to be made; and regardless of the form used, the IRS must comply with the regulations governing the assessment process. The purpose of these regulations is to ensure both the efficiency and the accuracy of the assessment process.

The signature requirement in 26 C.F.R. § 301.6203-1 appears to serve multiple purposes. The requirement ensures that an assessment officer reviews the assessment, before it is sent to the taxpayer, and the placing of the officer's signature establishes an effective date of the assessment that is relevant for certain timing requirements. Historically, the document reviewed and signed by the assessment officer has been Form 23C. Today Form 23C has been replaced by a computer-generated report known as Form RACS 006, and Form 23C is used (only) when the computer is unavailable. However, even though an assessment officer signs the RACS 006, the assessment officer does not have firsthand knowledge as to whom the tax was assessed against. In 1996 the GAO (GAOIT-AIMD96-56) confirmed that the RACS 006 does not contain information from the master file of an alleged taxpayer. That testimony by the GAO states that the information contained in RACS 006 is based on Treasury Schedules, not individual taxpayer accounts.

To ensure the taxpayer's ability to challenge alleged errors in the assessment process, the regulations allow the taxpayer to request a copy of certain parts of the assessment record. However, the courts have generally held that the IRS need not provide a taxpayer with a copy of Form 23C. Instead, the courts have held that the IRS may submit Certificates of Assessments and Payments on Form 4340. Form 4340 details the assessments made and the

relevant date that a Summary Record of Assessment (Form 23C) was executed. The courts have also held that these Certificates on Form 4340 "are presumptive proof of a valid assessment" if certified by a Certificate of Official Record on Form 2866.

The Troxler Grand Jury Indictment was filed with the U.S. District Court on October 12, 2005 charging that taxable income was not properly reported and income taxes were not paid concerning not only the named Defendant but various other persons as well. This means that the Grand Jury was informed of the deficiencies in income reporting and income taxes paid before October 12, 2006.

On January 20, 2006 the Defendant received the evidence documents that the government was going to use at trial. Part of the evidence documents included certificates of assessments, payments and other specified matters – Form 4340 (Rev. 01-2002) [See example (Exhibit "A") and Summary Lists Exhibit "B")] and Certifications of Lack of Record – Form 3050 (Rev. 8-80) [See example (Exhibit "C") and Summary Lists (Exhibit "D)]

Since the Certificates of Assessments – 4340 Forms were prepared and signed during the time period of 12/02/05 to 01/06/06 and the Certifications of Lack of Record – 3050 Forms were prepared and signed on 01/06/06, these evidence documents would not have been available for presentation to members of the Grand Jury to find probable cause of any federal crime.

The only legitimate or relevant evidence that the IRS can properly utilize or present to the Grand Jury for an income tax assessment is a properly filled out and executed Form 4340 with a Certification Form 2688. Neither of the forms was available at the time the Grand Jury was

in session concerning this case. We now know that some of the Form 4340's and 3050's were prepared at a later date for trial. Even at this late date some of the Form 4340's and Form 3050's are not available concerning some of the counts and there were no Form 2688's available at any time.

Counts I thru XVII of the Troxler Indictment are defective because of the missing legal and fact elements, that being that no taxes are due and owing because the IRS has not legally or actually assessed an income tax on Form 4340 which is required under the statute with support of court decisions. The IRS has no evidence of even a civil liability. The IRS must furnish the Grand Jury the legal and proper Form 4340 assessments to have evidence of a tax due and owing according the following Federal Appellate Court cases, to wit:

> *Gentry v. U.S.*. 962 F.2d 555 (6th Cir. 1992); *Johnson v. U.S.*, 990 F.2d 41 (2nd Cir. 1993); Huff v. U.S., 10 F.3d 1440 (9th Cir. 1993); *Geiselman v. U.S.*, 961 F.2d 1 (1st Cir. 1992); *Johnson v. U.S.*, 123 F.3d 700; *Stallard v. U.S.*, 12 F.3d 489 (5th Cir.) *Howell v. U.S.*, 164 F.3d 523.

The government did not scrupulously observe rules or procedures which it has established; this case against the Defendant should be struck down and this case dismissed under the Accardi Doctrine.

THEREFORE IT IS Prayed that the action against Defendant be dismissed with prejudice.

Respectfully submitted,

By: /s/ Lanas E. Troxler, agent, pro se
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Pro Se

APPENDIX E

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA	§	
v.	§	NO. 305-CR-0263K
LANAS EVANS TROXLER	§	

DEFENDANT'S MOTION TO DISMISS DUE TO LACK OF DEFICIENCY

(Filed Dec. 15, 2006)

NOW COMES Defendant, LANAS EVANS TROXLER, to file this Defendant's Motion to Dismiss Due to Lack of Deficiency and would show the Court the following, to wit:

The elementary principle of criminal federal income taxation is that a person *CANNOT* be criminally charged with evading federal income taxes without a tax deficiency. This principle has been stated and upheld by numerous U.S. Supreme Court and Federal Appellate Court cases. The Defendant has not been able to find any case law to the contrary. Yet, in this instant case, Defendant LANAS EVANS TROXLER has been criminally charged with various tax evasion counts without any real or valid tax deficiencies concerning federal income taxes owed to the Internal Revenue Service.

It has been absolutely legally determined that there are *no* federal income tax deficiencies concerning Defendant LANAS EVANS TROXLER for tax years 1996 thru 2004 because of numerous undisputed facts which are as

follows concerning said tax years in the federal indictment before his illegal arrest.

1.) Defendant TROXLER has never been notified by the IRS that they needed to even conduct an IRS audit.

2.) Defendant TROXLER has never been audited or summoned by the IRS.

3.) Defendant TROXLER has never received a Ninety (90) Day Notice of Deficiency from the IRS. Therefore, he has never received the opportunity to address any tax deficiency in Tax Court.

4.) Defendant TROXLER has never received a Sixty (60) Day Demand Letter from the IRS.

5.) Defendant TROXLER has never received any tax bill from the IRS.

6.) Defendant TROXLER has never received notice of any IRS levy or lien from the IRS.

7.) Defendant TROXLER has never received any other known communication from the IRS.

8.) Defendant TROXLER has received from the prosecuting U.S. Attorney's Office several 4340 forms for said tax years for himself and other business entities along with 4340 forms for other persons listed in the indictment showing a balance due of $00.00 or zero which was certified as being true and correct by a designated IRS official with delegated authority.

According to even the federal civil tax law, there could *not* be any violations of civil tax law concerning the above facts. Yet, Defendant TROXLER has been criminally charged in a criminal indictment alleging evasion of federal income tax concerning himself and other persons. There is no need to go to trial since the only official evidence the

government can introduce at trial to prove a federal income tax deficiency are the forms, 4340. Again, the 4340 forms to be introduced by the government show an income tax deficiency or balance due of $00.00 or zero.

Therefore, any civil or criminal charges against Defendant TROXLER would be bogus, erroneous and illegal considering again the elementary principle that a person *cannot* be criminally charged with evading federal income taxes without a tax deficiency.

There may be situations where there is a tax deficiency without an official IRS assessment, e.g. non-filing of tax returns, which is not the case here. But, *there could never be a tax deficiency where the official IRS assessment is $00.00 or zero.* This is the exact situation in the TROXLER case. The official IRS assessment is zero, which means that there are no tax deficiencies concerning Defendant TROXLER.

The tax principle and law is clear. The government must prove beyond a reasonable doubt of the existence of a tax deficiency to establish tax evasion. *Sansone v. United States,* 380 U.S. 343 at 351, 85 S.Ct. 1004 at 1010; 13 L.Ed.2d 882 (1965); *Lawn v. United States,* 355 U.S. 339 at 361, 78 S.Ct. 311 at 323, 2 L.Ed.2d 321 (1958); *United States v. Koskerides,* 877 F.2d 1129 at 1137 (2nd Cir. 1989); *United States v. Citron,* 783 F.2d 307 at 312 (2nd Cir. 1986); *U.S. v. Helmsley,* 941 F.2d 71 (2nd Cir. 1991).

If there has not been proof beyond a reasonable doubt of a deficiency, there cannot be proof of tax evasion. *Sansone v. United States,* supra; *Lawn v. United States,* supra; *United States v. Koskerides,* supra; *U.S. v. Helmsley,* supra.

There also must be showing that the deficiency was substantial. *United States v. Koskerides,* supra; *United States v. Citron,* supra; *U.S. v. Helmsley,* supra.

The government has *not shown or could they ever show* a substantial or even minimal tax deficiency at any time in the future concerning Defendant LANAS EVANS TROXLER. The Defendant and this Honorable Court have already disclosed the proof that any amount of tax deficiency could ever be shown to anyone. All of the tax years, parties and entities are certified to have a $00.00 or zero balance due and owing on the IRS Form 4340. This means that there are *no* tax deficiencies and *no* criminal tax offenses listed in the TROXLER indictment that could have been committed.

It is your legal and ethical duty to dismiss this case in order that justice prevails.

THEREFORE, IT IS Prayed that this Honorable Court dismiss this case due to lack of deficiency in order that justice prevails.

Respectfully submitted,

By: /s/ Lanas E. Troxler, agent

Lanas E. Troxler
2612 81st Street, Unit B
Lubbock, TX 79423
806.748.6891
Pro Se

APPENDIX F

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA	§	
v.	§	NO. 305-CR-0263K
LANAS EVANS TROXLER	§	

DEFENDANT'S MOTION FOR RECONSIDERATION

(Filed Jan. 4, 2007)

NOW COMES Defendant, LANAS EVANS TROXLER, to file this Defendant's Motion for Reconsideration and would show the Court the following, to wit:

The Defendant filed a Motion to Dismiss Due to Lack of Deficiency on December 15, 2006. This Honorable Court. after considering the Motion, denied the Motion on the ground that it was devoid of merit on December 22, 2006. The merit may not have existed due to the lack of proof before the Court in that the evidence on the Form 4340s was not attached to said Motion to Dismiss. Blacks Law Dictionary defines Judgment on Merits as "a decision that was rendered on the basis of the evidence and facts introduced" and defines "Merits" as "the substance, elements, or grounds of a cause of action or defense."

In order to correct this lack of evidence, the Defendant is attaching a Summary of Form 4340s showing a balance of $00.00 or zero. (See Exhibit "A") In addition, attached are actual copies of the said Form 4340s provided by the

government in this case that were intended to be introduced at trial. (See Exhibits "B" thru "K".)

As can be shown by the attached Exhibits, there is no income tax deficiencies' concerning the Defendant or any of the participants in the membership program. Therefore, said Motion to Dismiss could not be devoid of merit. The facts speak for themselves; the only legal basis for an income tax deficiency for a "tax payer or filer" is limited or restricted to the amount due on IRS Form 4340. This Form is self-authenticating when furnished by the government. The government has not refuted the existence or validity of said Form 4340s that were provided to the Defendant.

THEREFORE, upon reconsideration, this Honorable Court must dismiss this case with prejudice.

Respectfully submitted,

By: /s/ Lanas E. Troxler, agent

LANAS EVANS TROXLER
2612 81st Street, Unit B
Lubbock, TX 79423
806.748.6891
Pro Se

APPENDIX G

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA	§	
v.	§	No. 3:05-CR-263-K ECF
LANAS EVANS TROXLER (1)	§	

GOVERNMENT'S RESPONSE TO DEFENDANT'S JANUARY 4, 2007 MOTION FOR RECONSIDERATION

(Filed Jan. 8, 2007)

TO THE HONORABLE ED KINKEADE, UNITED STATES DISTRICT JUDGE:

The United States of America, by and through its United States Attorney for the Northern District of Texas, responds as follows to the above-identified motion of Defendant Lanas Evans Troxler, filed January 4, 2007.

Troxler seeks reconsideration of the Court's order of December 22, 2006, denying his MOTION TO DISMISS DUE TO LACK OF DEFICIENCY, filed December 15, 2006. Troxler previously raised this issue in his SECOND MOTION TO DISMISSED UNDER THE *ACCARDI* DOCTRINE, filed February 24, 2006 (Docket #44), which was denied by this Court on March 22, 2006 (Docket #55). The government adopts its response to said motion, filed March 6, 2006 (Docket #49). *See also United States v. Bowers,* 920 F.2d 220, 222 (4th Cir 1990) (duty to pay taxes is manifest on the face of the

statutes, without resort to IRS rules, *forms,* or regulations).

CONCLUSION

In view of the foregoing, Troxler's motion for reconsideration should be denied..

Respectfully submitted,

RICHARD B. ROPER
UNITED STATES ATTORNEY

s/ Joseph M. Revesz

JOSEPH M. REVESZ
Assistant United States Attorney
Texas State Bar No. 16792700
1100 Commerce Street, Third Floor
Dallas, Texas 75242
Telephone: 214.659.8664
Facsimile: 214.659.8803
E-mail: joe,revesz@usdoj.gov

APPENDIX H

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA	§	
v.	§	No. 3:05-CR-263-K ECF
LANAS EVANS TROXLER (1)	§	

GOVERNMENT'S MOTION IN LIMINE

(Filed Jan. 16, 2007)

TO THE HONORABLE ED KINKEADE, UNITED STATES DISTRICT JUDGE:

The United States of America, by and through its United States Attorney for the Northern District of Texas, hereby files this Motion in Limine regarding defendant's potential offer of "evidence," argument and "good faith" defense, and requests that the Court preclude defendant Lanas Evans Troxler from presenting at trial certain "evidence" or legal arguments (both documentary and testimonial) that are irrelevant, would confuse the jury, and would invade the Court's province in instructing the jury on the law.

In support of this motion, the government submits the following:

1. INTRODUCTION

The government respectfully requests that the Court preclude defendant Lanas Evans Troxler from presenting

at trial certain "evidence" or legal arguments (both documentary and testimonial) that are irrelevant, would confuse the jury, and would invade the Court's province in instructing the jury on the law.

Based on documents and representations filed by the defendant, the government

* * *

(8) that defendant's conduct is protected by the First Amendment to the Constitution.[8]

(9) that the Internal Revenue Service must formally assess a tax deficiency in writing before criminal charges can be filed.[9]

II. THE CHARGES

The defendant in this case is charged with corruptly endeavoring to obstruct or impede the due administration of the Internal Revenue Code, in violation of 26 U.S.C.

---

[8] The Supreme Court and Fifth Circuit Court of Appeals have held that the First Amendment does not protect speech which urges its listeners to break existing laws. *Brandenburg v. Ohio*, 395 U.S. 444 (1969); *United States v. Clark*, 139 F.3d 485, 490 (5th Cir.), *cert. denied*, 525 U.S. 899 (1998).

[9] In a tax prosecution, a tax deficiency arises by operation of law on the date the return is due. 26 U.S.C. § 6151(a); *United States v. Silkman*, 220 F.3d 935, 937 (8th Cir. 2000), *cert. denied*, 121 S.Ct. 889 (2001); *United States v. Voorhies*, 658 F.2d 710, 714 (9th Cir. 1981) (evasion of payment of tax case). Otherwise stated, it is not necessary that there be an administrative assessment before a criminal prosecution may be instituted. *Voorhies*, 658 F.2d at 714-15. *Accord*, *United States v. Daniel*, 956 F.2d 540, 542 (6th Cir. 1992); *United States v. Dack*, 747 F.2d 1172, 1174 (7th Cir. 1984). *See also*, *United States v. Bowers*, 920 F.2d 220, 222 (4th Cir. 1990) (duty to pay taxes is manifest on the face of the statutes, without resort to IRS rules, *forms*, or regulations).

§ 7212(a) (Count One), income tax evasion in violation of 26 U.S.C. § 7201 (Counts Two through Five) and with assisting in the preparation and presentation of false and fraudulent tax returns, in violation of 26 U.S.C. § 7206(2) (Counts Six Through Seventeen).

The elements of corruptly endeavoring to obstruct or impede the due administration of the Internal Revenue Code are that the defendant (1) in any way corruptly (2) endeavored (3) to obstruct or impede the due administration of the Internal Revenue Code. 26 U.S.C. § 7212(a); *United States v. Williams*, 644 F.2d 696, 699 (8th Cir. 1981).

* * *

CERTIFICATES OF ASSESSMENTS, PAYMENTS AND OTHER SPECIFIED MATTERS—FORM 4340

	Taxpayer	EIN/SSN	Type of Tax Return	Tax Period	Account Status Date	Balance Due
	Diamond Makers USCC Burgers, Curtis L MDIR	3195	Partnership	Dec 2000-Dec 2001	12/02/05	0.00
	Curtis L & Martha J. Burgess	1542 7904	Individual	Dec 1998-Dec 2004	12/13/05	0.00
	Paul & Ann Tatum	1156 6066	Individual	Dec 1998-Dec 2004	12/13/05	0.00
	W T Group LLC	6102	Partnership	Dec 2001-Dec 2004	12/02/05	0.00
	Lanas E. & Marsha S. Troxler	6680 0827	Individual	Dec 1996-Dec 2004	12/02/05	0.00
	Trust Management Services Troxler Marsha S. MDIR	6704	Partnership	Dec 1996-Dec 2004	12/02/05	0.00
	Troxler Insurance Agency USCC Troxler Lanas E. MDIR	6705	Partnership	Dec 1996-Dec 2004	01/06/06	0.00
	Contingent Liability Services of America UBO DTD 032594	8377	Partnership	Dec 1996-Dec 2004	01/06/06	0.00
	Troxler Financial Services DTD	5565	Partnership	Dec 1996-Dec 2004	12/02/05	0.00
	Troxler Advisory Services LLC	8956	Partnership	Dec 1996-Dec 2004	12/02/05	0.00
	Troxler Charitable Foundation Inc	7927	Organization Exempt from Income Tax	Dec 1996-Dec 2004	12/02/05	0.00
2	Robert K & Rhonda S. Webb	6051 7556	Individual	Dec 1998-Dec 2004	12/13/05	0.00
3	Pet Doctor PLLC	2204	Partnership	Dec 2000-Dec 2002	12/02/05	0.00
4	P D Vet Hospitals PLLC	3060	Partnership	Dec 2000-Dec 2004	12/02/05	0.00

APPENDIX I

APPENDIX J

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6680
XXX-XX-0827

LANAS E & MARSHA S TROXLER

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE
ACCOUNT STATUS DATE 12/02/2005

FORM 4340 (REV. 01-2002) PAGE 2

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6680
XXX-XX-0827

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

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LOCATION: INTERNAL REVENUE SERVICE

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ACCOUNT STATUS DATE 12/02/2005

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EIN/SSN: XXX-XX-6680
XXX-XX-0827

LANAS E & MARSHA S TROXLER

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2001

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6680
XXX-XX-0827

LANAS E & MARSHA S TROXLER

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2002

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6680
XXX-XX-0827

LANAS E & MARSHA S TROXLER

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2003

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6680
XXX-XX-0827

LANAS E & MARSHA S TROXLER

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2004

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6705

TROXLER INSURANCE AGENCY USCC
TROXLER LANAS E MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 1996

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/06/2006

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6705

TROXLER INSURANCE AGENCY USCC
TROXLER LANAS E MDIR

TYPE OF TAX:- U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 1997

BALANCE 0.00

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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/06/2006

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/06/2006

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6705

TROXLER INSURANCE AGENCY USCC
TROXLER LANAS E MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 1999

BALANCE 0.00

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/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/06/2006

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6705

TROXLER INSURANCE AGENCY USCC
TROXLER LANAS E MDIR

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FORM: 1065 TAX PERIOD: DEC 2000

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SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/06/2006

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6705

TROXLER INSURANCE AGENCY USCC
TROXLER LANAS E MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2001

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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ACCOUNT STATUS DATE 01/06/2006

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6705

TROXLER INSURANCE AGENCY USCC
TROXLER LANAS E MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2002

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/06/2006

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/06/2006

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX8377

CONTINGENT LIABILITY SERVICES
OF AMERICA UBO DTD 032594

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 1996

BALANCE 0.00

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LOCATION: INTERNAL REVENUE SERVICE

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

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ACCOUNT STATUS DATE 01/06/2006

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX5565

TROXLER FINANCIAL SERVICES DTD 052493

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 1996

BALANCE 0.00

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SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX5565

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TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX8956

TROXLER ADVISORY SERVICES LLC
TROXLER LANAS E MGR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 1996

BALANCE 0.00

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FORM: 1065 TAX PERIOD: DEC 1997

BALANCE 0.00

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SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX8956

TROXLER ADVISORY SERVICES LLC
TROXLER LANAS E MGR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 1998

BALANCE 0.00

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SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

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SIGNATURE OF CERTIFYING OFFICER:
/s/ Jo Ann Samsel

PRINT NAME: JoAnn Samsel

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/14/2005

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PRINT NAME: JoAnn Samsel

TITLE: Supervisory Investigative Analyst

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/s/ Sylvia E. Jimenez

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TITLE: Supervisory Investigative Analyst

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LOCATION: INTERNAL REVENUE SERVICE

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EIN/SSN: XX-XXX7927

TROXLER CHARITABLE FOUNDATION INC

TYPE OF TAX: RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

FORM: 990 TAX PERIOD: DEC 1996

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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

TYPE OF TAX: RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

FORM 660 TAX PERIOD: DEC. 2003 PAGE 2

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6704

TRUST MANAGEMENT SERVICES
TROXLER MARSHA S MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 1996

BALANCE 0.00

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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6704

TRUST MANAGEMENT SERVICES
TROXLER MARSHA S MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2003

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-1542
XXX-XX-7904

CURTIS L & MARTHA J BURGESS

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1998

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/13/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-1542
XXX-XX-7904

CURTIS L & MARTHA J BURGESS

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1999

BALANCE 0.00

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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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FORM: 1040 TAX PERIOD: DEC 2000

BALANCE 0.00

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DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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XXX-XX-7904

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FORM: 1040 - TAX PERIOD: DEC 2001

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XXX-XX-7904

CURTIS L & MARTHA J BURGESS

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2002

BALANCE 0.00

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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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XXX-XX-7904

CURTIS L & MARTHA J BURGESS

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FORM: 1040 TAX PERIOD: DEC 2003

BALANCE 0.00

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

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LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-1542
XXX-XX-7904

CURTIS L & MARTHA J BURGESS

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2004

BALANCE 3,301.00-

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX3195

DIAMOND MAKERS USCC
BURGESS CURTIS L MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2000

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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EIN/SSN: XX-XXX3195

DIAMOND MAKERS USCC
BURGESS CURTIS L MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2001

BALANCE 0.00

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-1156
XXX-XX-6066

PAUL & ANN TATUM

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1998

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/13/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

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XXX-XX-6066

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FORM: 1040 TAX PERIOD: DEC 1999

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FORM: 1040 TAX PERIOD: DEC 2004

BALANCE 10,000.00-

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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6102

W T GROUP LLC

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2001

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2002

BALANCE 0.00

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TITLE: Supervisory Investigative Analyst

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LOCATION: INTERNAL REVENUE SERVICE

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6102

W T GROUP LLC

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2003

BALANCE 0.00

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/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX6102

W T GROUP LLC

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2004

BALANCE 0.00

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/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6051
XXX-XX-7556

ROBERT K & RHONDA S WEBB

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1998

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/13/2005

* * *

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6051
XXX-XX-7556

ROBERT K & RHONDA S WEBB

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1999

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:
/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/13/2005

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XXX-XX-7556

ROBERT K & RHONDA S WEBB

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FORM: 1040 TAX PERIOD: DEC 2000

BALANCE 0.00

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/s/ Sylvia E. Jimenez

PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

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XXX-XX-7556

ROBERT K & RHONDA S WEBB

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2001

BALANCE 0.00

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XXX-XX-7556

ROBERT K & RHONDA S WEBB

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2002

BALANCE 0.00

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6051
XXX-XX-7556

ROBERT K & RHONDA S WEBB

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2003

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XXX-XX-6051
XXX-XX-7556

ROBERT K & RHONDA S WEBB

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2004

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX3060

P D VET HOSPITALS PLLC
WEBB ROBERT K MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2000

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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PRINT NAME: Sylvia E. Jimenez

TITLE: Supervisory Investigative Analyst

DELEGATION ORDER: CI-18

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/02/2005

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX3060

P D VET HOSPITALS PLLC
WEBB ROBERT K MDIR

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2001

BALANCE 0.00

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: XX-XXX2204

PET DOCTOR PLLC

TYPE OF TAX: U.S. PARTNERSHIP RETURN OF INCOME
FORM: 1065 TAX PERIOD: DEC 2000

BALANCE 0.00

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